

Bryan Morning Eagle.

Vol. V. No. 45

BRYAN TEXAS, WEDNESDAY MORNING, JANUARY 24, 1900,

Price 5 Cents.

Glory Flour

ONLY
\$1.25
PER SACK.

IT is the highest patent flour milled in the United States. Only one other town in the state handles such a high grade and costs us 10 cents per sack more than any other flour brought to Bryan. Glory flour for fandy cooking requires less lard, soda and baking powder than any other. If you are not in the habit of using this grade of flour try a sack and be convinced of its superiority.

Imported Ford Dates 20c per pound
Genuine Jams 1-lb cans, 2 for 25 cents
Batavia Maple Syrup
Johnson's Creamery Butter

Every article guaranteed to give satisfaction or we will gladly exchange same. If you want the Best 'phone 23 or 150.

Howell BROTHERS,

Grocers and Coffee Roasters.

A SPLENDID TRADE!

I HAVE Enjoyed a splendid Jewelry business during the year just past, my holiday trade being exceptionally good. For this I thank my friends and customers, assuring one and all of the heartiest appreciation. I feel warranted in asserting that I am now better prepared than ever to supply the wants of the trade. You will find that I can save you money on any article you want in my line regardless of cost or quality. No need to send away for anything. You can secure a better bargain and more liberal terms always by buying of your home dealer. I invite an examination of my stock and comparison with others anywhere in Central Texas. Yours to please,

JOHN M. CALDWELL.

We keep EVERYTHING

A FULL AND COMPLETE LINE OF

Drugs, Chemicals, Patent Medicines, Toilet Articles, Tooth, Cloth, Hair and Shoe Brushes, Perfumery, School Supplies, Papeteries, Cigars and Tobaccos. Agent for the justly celebrated Capadura Cigars. We also make the filling of Prescriptions and family recipes a specialty. Remember me when in need of anything in the Drug line.

Ben S. Read.

SAVERS' MESSAGE.

What the Governor Recommends to the Lawmakers.

EQUALIZING TAXES.

The Executive Gives Some Valuable Information on This Point—Many Tables Submitted Taken From the Records.

Gov. Sayers, at the opening of the special session of the twenty-sixth legislature, submitted the report of the tax commission, together with the following figures and suggestions:

In part redemption of the pledge given by the Democratic party at its last state convention the legislature by a unanimous vote on final passage, created the tax commission, and directed it, in specific terms, "to frame and report a bill or bills designed and calculated to secure an exhaustive and equitable assessment of all taxes upon every species of property in this state, real, personal and mixed, tangible and intangible, and whether belonging to natural or artificial, to residents or non-residents, to the end that no character of property, assets, holdings or valuable interests shall escape the due, just and equal burdens of taxation; and to provide for and enforce the prompt, effective and complete collection of all taxes imposed."

Language more mandatory and comprehensive could not have been employed, and the legislature thus stands committed, by its own deliberate act, to whatever measure will best and most surely accomplish the result contemplated. Having put its hand to the plow it cannot, without loss of reputation, look backwards, nor falter in its effort to consummate a reform promised by the dominant party in this state and accepted by the people in the full confidence that the promise so made would be faithfully kept.

The constitution, adopted nearly twenty-four years ago, prescribes in plain and simple terms a rule for taxation, and the wonder is that it has not hitherto been more carefully observed. It declares, with emphasis, that "all property in this state shall be taxed in proportion to its value," and also that "all laws exempting from taxation, other than the property mentioned, shall be void."

Contrasting these acts—constitutional and statutory—no difference as to purpose can be seen. The language of the constitution is imperative upon the law making branch of the government; so, also, is that of the statute upon the tax commission. Both are identical in meaning and contemplate the very same object—the only difference being that the latter is more particular in expression.

To meet the requirement of the constitution completely and in good faith a double duty is imposed—one to lay taxation as directed, the other to provide the machinery adequate for its successful enforcement. A failure, in either direction, will bring reproach to those upon whom the responsibility rests.

That there are many large and profitable holdings in this state, that have hitherto entirely escaped taxation, or whose contributions to the public treasury, through the want of the proper process for collection, have been but very small in proportion to their value, cannot be doubted.

Class legislation—not permissible under any well regulated government—may result in either of two ways—the one, through the direct grant of special privilege and immunity; the other, through the failure of government to impose the same public duty upon all citizens alike and to so determine that none may escape its performance.

Either method is reprehensible in the extreme, and will inevitably lead to distinctions in society, either as to personal rights or as to property values—often to both at the same time. Apart from the constitutional obligation it may be pertinently asked: Can any just reason be assigned why laws, such as experience may show to be necessary, should not be enacted and enforced for the listment for taxation of money, notes, bonds and mortgages as well as of real estate?

Why should not corporate stock, endowed as it is with exceptional privilege of a most valuable character, be made to yield an income to the state in proportion to its value, as is required of the country farm or of the city lot?

Why should not the franchise, so eagerly sought and so profitable to the owners in many places, be put on the very same footing, for taxable purposes, with other property of a more tangible character?

If an acre of country or a foot of town and city property cannot under present law be securely hid against the tax-gatherer seeking payment of the public dues, current or past, why should not a like rigid law be upon the statute book to enforce the assessment and payment of the tax upon personal property—tangible and intangible?

I repeat the question: What is there in money that makes it more sacred than land?

What are the peculiar qualities with which notes and bonds and mortgages are endowed, that should entitle them to an exemption from the support of the government, which is not accorded to the cheerless home of the widow and orphan?

Why is such a home—whether urban

or rural—compelled, year by year, to pay tribute to the public service while other kinds of property of much greater value and yielding a much larger income are permitted to go untaxed, or, if taxed, to be listed at far less than their worth in the open market?

Is not this a Christian land, and is not ours a popular form of government, resting upon free institutions—all men, presumably at least, standing equal before the law?

And, yet, these strange, these cruel anomalies do certainly exist—these gross and unpardonable inequalities, so fruitful of injustice and wrong, do stand prominently before the public gaze, and any effort to remove them is violently denounced, in certain quarters, as an assault upon capital and as a hindrance to prosperity.

Upon the legislature devolves the high and honorable duty of righting these wrongs, and, if such should be accomplished, it will earn and receive the lasting gratitude of every one who truly believes in the doctrine of equal rights to all and of special privileges to none—that the law should be no respecter of persons or of things—that no one should be so strong as to be above the requirements of the law and none so weak as to be beneath its protection—and that no property of whatever kind, except that specifically exempted by the constitution, should be relieved from contributing its just and proportional share to the support of the government. A few facts gathered from official sources should convince every one that conditions as to taxation have not been overdrawn.

Can it be successfully maintained that the railroads, including their rolling stock, were properly listed at the average rate of \$7,341.93 per mile and that the actual value of the increased mileage with the addition of rolling stock and permanent improvements and betterments acquired and constructed during those years, as indicated in their reports to the railroad commission, was limited to the sum of \$7,226,128—the increase of rendition in mileage being 825 miles?

The decrease of \$3,154,211 in the matter of live stock is also noticeable, and cannot but impress the mind that its listment for the year last named was not at all commensurate to its true value.

No more instructive and effective illustration of the gross inadequacy in the return by the railways of their physical properties for taxation can be given than a comparison of the value of these properties as assessed with that placed upon them by the railroad commission.

The assessment rolls, as before stated, show them to have been rendered at the sum of \$71,032,235. The commission, after a most careful and intelligent examination, has placed their true value at that time at \$142,480,117.01—a difference of \$71,457,882.

Whose fault has it been that such gross under-valuation was possible? It will not suffice to say that the loss to the state has been compensated by the receipts from the passenger tax, as they amounted only to \$47,004.37 during the same year.

To make such a rendition more aggravating and less excusable it has for several years past been contended by these roads that, in fixing their own tax upon the people for freight carriage, they should be permitted to do so upon the basis of the fair value of their property, and in order to ascertain such value that they may take into account the original cost of construction, the amount expended in permanent improvements, the amount and market value of their bonds and stock, the present as compared with the original cost of construction, the probable earning capacity of the properties under particular rates prescribed by statute, and the sum required to meet operating expenses.

This contention was approved by the supreme court of the United States in the case of Smyth vs. Ames, October term, 1897, in the language that I have used, and it is upon this and kindred cases that the roads depend in their contentions as to freight rates with the state railroad commission.

It will be interesting to note, in this connection, that as shown by that commission, the outstanding capital stock of the railways in this state amounted on June 30, 1898, to \$135,514,210, and that the amount of their bonded indebtedness was then \$229,410,001. If the railways be permitted to exact from the people freight rates high enough to pay the interest on such indebtedness, and dividends on such stock, besides expenses of administration and for other purposes, with what justice can it be urged that they should be only required to pay a tax upon but one-half of the value of their physical properties for the support of the state government and of the public schools?

Why should they object to a rule for taxation that has received the emphatic sanction of the highest judicial tribunal in the land, and which has been pronounced by it to be the fairest and most equitable method that could be devised? In a well considered opinion of great importance, the supreme court of the United States spoke as follows:

"When you have ascertained the current cash value of the whole funded debt, and the current cash value of the entire number of shares, you have by the action of those who, above all others, can best estimate it, ascertained the true value of the road, of its property, its capital stock, and its franchise: for these are all represented by the value of its bonded debt, and of the shares of its capital stock." And further, "It may be well doubted whether or not a better method of determining that portion of the track within any one county, has been devised, than to ascertain the value of the whole road, and apportion the value within the county by its relative length to the whole." And in another case, in which

In 1900

AS ALWAYS BEFORE, Economy will be the key to success. Buying groceries for cash is the wisest economy. Let us quote you prices on your next list of table supplies. We can't sell everybody, but we will take good care of all who come our way. We want your business in 1900, and wish you a Happy New Year.

JOHN B.

MIKE.

TELEPHONE

40

the method of taxing express companies by the state of Ohio was directly involved, the same court declared it to be "A cardinal rule which should never be forgotten that whatever property is worth for the purposes of income and sale, it is also worth for the purposes of taxation," and that "substance of right demands that whatever be the real value of any property, that value may be accepted by the state for the purposes of taxation, and this ought not to be evaded by any mere confusion of words."

The tax commission, in the preparation of its bill, has been very careful to follow its opinions in the provisions for the taxation of railways, express companies and other corporate institutions. Should there be any doubt as to the policy or constitutionality of such provisions, it is earnestly recommended that a most thorough consideration of the cases cited in the report of the commission be given before final action.

I am further advised by the railroad commission that the net profits arising from the operation of 9540.21 miles, consisting of main lines, branches and spurs, and 1528.79 miles of yard tracks and sidings, during the year ending

Continued on page 4.

A pure whiskey agrees with any food, in fact aids digestion. It tones the stomach, increases the flow of the gastric juices and so promotes strength and flesh. A pure whiskey like

Harper
WHISKEY.

Sold by
J. L. HEARNE,
Bryan, Texas.

TRY THE NEW

City Bakery

—FOR—

Fresh Bread, Rolls,
Cakes and Pies,

Delivered to any part of
the City.

E. GRIESSER, : Proprietor
Two doors below Webb Bros.

There
are
none

so
blind
as

those
who
WILL

NOT
See!

Phone
55

THERE are some people who cannot be convinced that white is white and black is black because they are determined to have their own way about it. Very good—such people go through life missing the great truths and the greatest happiness as well as comfort. There are others again, who are convinced. It is the people of this class that we like to talk to about the merits of our Groceries and the low prices we make. A call at our store will convince you that we can supply your needs and save you money on your grocery bill in 1900 if you will give us the opportunity.

Dee Mike, Jr.,

"Old Liza"

ful work, are the of
of your business if
have favored me i
to please them, I

nsupon which we solicit a share
he future. Thanking those who
he past and hoping to continue
respectfully,

F. A. LEE.

DRAY LINE, F.
A. Lee, Proprietor.
Good drays and
polite draymen,
prompt and care-

LADIES:

Now that the winter weather has come, why be troubled with your skirts dragging in the muds? Buy some Skirt Goods at Gilmore's and have a rainy day skirt made. Wear Koehn & Fecheimer shoes and keep your feet dry.

GILMORE.

THE DAILY EAGLE.

Entered at the Postoffice at Bryan, Texas, as Second Class mail matter.

BY CONNELLY, PALMER & CARNES.

SUBSCRIPTION PRICE:
Per Week, 10c. - Per Month, 40c

WEDNESDAY, JANUARY 24 1900.

By vote of 41 to 20 the senate declined to require the president to provide them with a full statement of the transactions between this government and the Philippines. Such proceedings may satisfy the administration heelers for the present, but the people, who are entitled to information on the subject, will demand a full statement of the whole affair before the campaign has proceeded very far. —Brenham Banner.

The Galveston Tribune makes a strong point in the following: "Sometimes we think our politics unhappily adjusted and imagine that a stronger opposition party would make for the good of the public affairs. But when we look back over the records of democratic administrations we find no scandal, no waste, but unflinching economy, low taxes and a gradual improvement in revenues, with enlargement of schools and colleges, increased accommodation for the helpless and stricken of society, the insane, the blind, the mute, and altogether a history of prudent and intelligent administration. Comparing our condition with other states of swift ways and doubtful politics; the conservative and fair-minded critic is bound to acknowledge that Texas has much so be proud of and little to blush for."

Prophyline...

Our ideal antiseptic and deodorant. For bad breath from any cause. Prophyline, either internally or as a mouth wash, full strength or diluted is a perfect deodorizer—sweetening the breath—hardening the gums and preserving the teeth—2 ounce bottle 10c—6 ounce 25c—1 pint 50c.

Emmel's

PRESCRIPTION PHARMACY.

BECOMING ANXIOUS.

No Report from Buller Seems to Cause Uneasiness.

HIS HEADWAY SLOW.

His Army Is Holding the Same Position It Did Two Days Ago—Dundonald Has Not Entered Ladysmith—Boer Reports.

London, Jan. 23.—The absence of news of the movements north of the Tugela river is occasioning some additional anxiety, but General Buller is engaged in a big operation which will take considerable time to work out. Even the slight advance of General Warren's forces after two days' fighting does not appear to have yielded any important advantage to the British, as the captured kopjes are evidently only held as advance posts in order to delay progress of the British troops and enable the Boers to complete their entrenchments and mount guns on positions which they elected to make a stand.

It is remarked the Boers thus far have used little artillery from which it is judged their guns are already mounted on tactical positions from which the British will have to dislodge before reaching Ladysmith.

There is no confirmation of the report that Lord Dundonald has entered Ladysmith and none is expected. Experts opine the Boers would only be too glad to let him in unopposed.

Dispatches posted at the war office up to 8 o'clock this afternoon, dated Spearman Camp, contain nothing but reports of casualties.

London, Jan. 23.—General Buller has reported nothing of his operations on Monday and official and press intelligence says the British bivouacked Sunday night on the ground they had won after two days' fighting. The war office turned everybody out of the lobbies at midnight. Apparently Lord Lansdowne was as much without news all yesterday as other persons were.

Military men assume that fighting must have taken place, and that it was probably more severe than on the two preceding days. General Buller would not be likely to give the Boers leisure to add to the elaborate entrenchments, to arrange their artillery and to concentrate their forces.

The special correspondents on Sunday night were allowed to send the announcement that the battle would be almost certainly resumed the following day and hence official and popular anxiety is at high tension. The British military experts all share the hopes of their leaders and, as Spencer Wilkinson says, they hesitate to say a word that might be interpreted as unfavorable. Mr. Wilkinson refers to the "cooler judgment of German and Austrian critics," which means that some of the best judges look upon General Buller's enterprises as a forlorn hope, as merely a continual strain of fighting which may prove too much for the physical energy of the troops engaged.

The British in the other districts in South Africa continue inactive. Lord Methuen's 13,000 men remain behind their works. General French's 4000 at Rosenberg were roused on Sunday morning by a general alarm that the Boers were attacking, but it turned out there was no basis for this. Gen. Gatacre is quiescent at Colesberg.

At Ladysmith the deaths from enteric fever average 10 a day. Some fears are expressed that the garrison may be so worn by privation and disease as to be unable to do much in the way of helping General Buller.

FROM BOER SOURCES.

News of the Situation on the Upper Tugela River.

Boer Camp, Upper Tugela River, Jan. 19.—The British now occupy three positions along the Tugela river. Their naval guns have been firing steel-pointed armor piercing shells. Reports are being received that 2000 British cavalry are attempting to outflank us along the Drakensberg ridge, strong patrol proceeded to the kopje from whence a terrific rifle and Maxim gun fire suddenly opened. The Boers lost 14 men killed and 20 wounded. The British loss was probably insignificant.

Bombardment of the Boer positions from Swartz kopje was resumed yesterday chiefly from a battery brought across the river. In the afternoon cannonading became exceedingly brisk and under the cover thereof the infantry advanced in three lines to the second row of little kopjes, which they occupied at nightfall, but later they retired to their old position. During the night a score of shells were fired by the British and a balloon sent up to spy out the Boer position.

Naval guns resumed the bombardment this morning from a new position, but without results.

READY FOR PEACE.

Dr. Leyds Says Kruger Will Act if Given His Former Demands.

New York, Jan. 23.—The Brussels correspondent of The World obtained the following statement from Dr. Leyds, the Transvaal envoy extraordinary in Europe before he left for Paris on his diplomatic mission:

"In view of the new and critical phase into which the war is now entering I send to the people of America a few words on the subject of any eventual proposals in regard to the suspension of hostilities, a desire for which appears to be gaining strength on both sides of the Atlantic.

"I am as confident as ever of the ultimate triumph of our cause. A temporary success of the British army would merely have the effect of infusing into our men and strengthening their determination to hold out at whatever cost.

"While the actual fighting strength of both forces is only about equal, England might even double her army now in South Africa without crushing our powers of resistance.

"But, however, resolved to continue the struggle, we have ever been desirous to take advantage of any turn in affairs which might leave the door open to terms of honorable settlement.

"And I am grateful to Mr. Stead and that proportion of the population of both British and American, who are agitating the discontinuance of the war on terms satisfactory to both belligerents. Although not a signer to the peace conference, the Transvaal has ever been willing to profit by that portion of The Hague convention which invites friendly interference on the part of a neutral power. Moreover, indications have not been wanting since the outbreak of hostilities that President Kruger would never bar the door to a resumption of those negotiations which were broken, if not through the bad faith of the British government, at least by an unfortunate misunderstanding which friendly conference might at that time have settled.

"But it is not our place—especially while England is hurrying fresh troops to South Africa—to make the first advance. Past events absolutely preclude such a course and I am equally confident of the future.

"Yet this does not alter the fact that President Kruger's attitude is and will remain one of conciliation, and that he would be both ready and desirous to treat on any terms which assured the South African republic that independence so much insisted on in a British statement during the earlier period of the negotiations."

What a War Expert Says.

London, Jan. 23.—The war expert of The Leader writes in Monday's issue:

"Not a word came from General Buller yesterday, good or bad. We do not think he would have refrained from reporting last night had he any good news.

"One thing only we know—the enemy at length is outmatched in artillery, but his supremacy in rifle fire seems to remain."

"It is unnecessary to make any remark upon the composition of the staff of the eighth division (the latest division organized) save that another old guardsman is pushed up two steps by the vicious old system. He has in spite of all that has happened got a brigade on account of the absurd rule that guardsmen must be commanded by guardsmen and there are two battalions of guardsmen in this brigade. This rule commends itself to a secretary of state for war, most of whose relatives are in the household troops.

"Lord Methuen got his command because he was a guardsman."

Boers Holding Their Own.

Pretoria, Jan. 21.—A dispatch from Colesberg says the British attacked the Boer positions there at 10 o'clock this morning. There was heavy firing, but with what result is not known. According to the latest account the Boers are holding their positions.

Another dispatch from Colesberg of Jan. 18 says a patrol of 200 men under Field Cornet Opperman was cut off while scouting and surrounded, but succeeded in fighting his way back. It is reported that four men were killed and that 30 who were wounded were made prisoners.

Joubert in High Spirits.

Head Laager, Ladysmith, Cape Colony, Jan. 20.—The sixty-ninth birthday of General Joubert was celebrated by General Botha making a reconnaissance force towards Drakensberg mountains and turning the British advance after a short engagement.

General Joubert accompanied President Steyn to the Free State laagers south of Ladysmith. They are in high spirits. He proposed to make a tour of all the laagers.

Ladysmith sent up many colored rockets last night.

Rumor Buller Defeated.

Berlin, Jan. 23.—There is a rumor on the Bourse that General Buller has suffered defeat.

British Reported Captured.

London, Jan. 23.—It is reported on the Stock Exchange that two battalions of British troops have been captured by the Boers.

Both Rumors Denied.

London, Jan. 23.—There is nothing here to confirm the report on the Berlin bourse of the defeat of General Buller, or rumors on the Stock Exchange here of the capture of two British battalions by the Boers. The fact that General Buller was heard from early this morning when he sent the list of casualties of the British troops, seems to disprove these stories.

Still Bombarding Kimberley.

Kimberley, Jan. 21.—The Boers continue in active and heavy bombardment of this place.

Jamaica rejects Joseph Chamberlain's scheme to divert the fruit trade of that country from America to England.

"FAIRY TALES."

SOME FOLK'S pretences to always undersell the world are rather tiresome. No one has monopoly of Brains and money. It will be a very sorry day for this little town when competition ceases. The fanciful stories of some remind us much of our childhood days when we sat on Mothers knee listening to Mother Goose stories. But maturer years require more reason. You want something more substantial than Fairy tales. That by our constant attempt is to make the prices on our goods a point to meet the approval of the sensible purchasing public.

WEBB BROTHERS.

Biggest and Best!

That's what we claim for our stock of drugs and we are ready to prove it. Thirteen years of continuous business success has given our house a reputation for purity and quality of drugs, low prices, and fair dealing throughout this and adjoining counties. We have enjoyed a splendid patronage during the past year and cordially thank our friends and the public for the same. Wishing one and all a Happy New Year, we will continue to be found during 1900 at the same old stand.

James & McDougald,

The Leading Druggist, Bryan, Texas.

JOHN WITTMAN.

Merchant Tailor,
BRYAN, TEXAS.

Keeps a good stock of the Best Imported and Domestic Goods for Suits or Pants. Repairing and cleaning done at reasonable prices.

Patronize our Home Tailor and keep money at home. I guarantee Fit and Finish.

SHOP UP-STAIRS, OVER
BURT NORWOOD'S STORE.

FRANKLIN BROS.,

BUTCHERS AND MEAT DEALERS.

We Buy
HIDES, WOOL AND PELTS,
And Pay the
HIGHEST MARKET PRICES.

TWO MARKETS--One in the Market Building and one next to John B. Mike's.
BRYAN, TEXAS.

SPURR'S Revere McCa AND Java Coffee

DELIVERED
IN
PINK PAPER BAGS
BEARING
THIS
TRADE-MARK



TRADE-MARKS
REDEEMABLE FOR
LIFE OF
PAUL REVERE
2 vols. and
the
PAUL REVERE
PANEL.

BEST COFFEE in the World.
Sold in One and Two Pound Tins

We also have Spurr's Concord, Superior Rio, Lexington and Continental coffees, with a fine fresh stock of all kinds of Groceries. Wishing you a happy New Year, we hope to have a liberal share of your business in 1900. When having a dinner call and get samples of our Coffees free.

JOHN CHANCY KERNOLE.

Telephone 106.

W. P. Franklin, W. P. Franklin Jr., H. B. Franklin, Henry O'Neal, G. J. McClung, Jim Thomas, Penn Isbell, Prof. Horton, Henry Taylor, Walter Franklin, Allen Smith, Sanders Wilson, W. W. Thomas, W. W. Thomas Jr., L. M. Mallett, Johnnie Mallett, Howell Mallett and others were here from Grimes county yesterday.

J. B. Gibbs, W. L. Clark, Will Burtis, John Wallace, Hunter Gibbs, Dr. J. Zulch, Sam Casey, Ralph Wallace, Fred Mathis Jr., and others were here from Madison county yesterday. Hunter Gibbs came over to attend Allen Academy.

A number of Bryan people contemplate building new and elegant homes during the present year, and if half the number carry out present intentions the contractors will be kept busy and there will be many new buildings twelve months hence.

Mrs. John K. Davis, Miss Frances Parker and Miss Nellie Smith went to Hearne yesterday to attend the Grogan-Beckham wedding which will take place in that city tonight, Dr. Bowers officiating.

WANTED—A position as Governess and Music teacher in a family, or group of families. Three years experience. Salary low. For particulars, address Miss M. Box 340. 12

LOST—Saturday afternoon between the courthouse and John K. Davis' residence one lady's black satin cape. Finder please return to Mrs. J. W. Leigh.

W. C. Newman, Frank Newman, W. B. Bingham, W. H. Dilla-haw, Collier Manning and Walter Williams were here from the Macy neighborhood yesterday.

A DESPERATE NEGRO.

He Kills a Colored Man, Wounds Two White Men and Is Himself Killed.

Macon, Ga., Jan. 23.—Two negroes were shot to death and two white men desperately wounded, resulting from an attempt to arrest a negro murderer here. J. H. Butler, colored, is the man who did most of the shooting and who was himself shot to death. His victims were Armstead Bryant, colored, shot through the heart and instantly killed; B. Sellman, white, shot through the stomach and will probably die, and John Reed, white, shot in the neck and is in a precarious condition.

Butler threatened to kill a negro woman and when Policeman Pearce attempted to arrest him he began to shoot. The negro ran up Fourth street, one of the busiest streets in Macon, pistol in hand, shooting at everybody in sight. His first victim was Sellman, then Bryant and last Reed fell beneath his aim.

The sound of the shooting attracted a number of policemen and citizens. When Butler fell wounded five policemen and 15 citizens were shooting at him. Three pistol bullets went completely through his body and there were other wounds. Butler killed two negroes on a turpentine farm near Pinehurst, Ga.

KENTUCKY CONTEST.

Police Give Their Opinion as to the Militia at Louisville.

Frankfort, Ky., Jan. 23.—The police force of Louisville through four of its officers defended itself vigorously Monday night against the charges of interference at the November election which have been brought against them by the Republicans. Captain Krakel, Lieutenant Wickham, Captain Wright and Lieutenant Ridge were the officers, and all gave practically the same evidence. They declared that orders were issued before the election to the members of the police force to interfere in no way with the election, and that the orders were carried out in good faith. There was, they declared, no reason why the militia should have been called out by Governor Bradley and no particular reason why any extra policemen should have been sworn in as there was no disturbance at any time on election day.

All the Republican witnesses examined during the day testified in the affirmative, it having been previously arranged that the Monday evening session should be given to Mr. Goebel, the contestant, on account of the time lost on the evening of the Bryan banquet.

E. L. McDonald of Louisville, whose direct evidence was not finished at the adjournment Saturday night, was recalled. He said unrest existed in Louisville on account of lack of confidence in police.

Beef for the Boers.

Chicago, Jan. 23.—A trainload of beef 750,000 pounds for the use of the Boers, is being purchased here by an agent of the Transvaal government. On account of recent seizures by the British war vessels of ships bearing supplies destined for the Transvaal packers have refused to sell the beef for delivery beyond Chicago, and negotiations for transportation are pending. This is the second trainload of beef sold here for the Boers, the first consignment sold about a month ago being now, it is said, on the ocean.

Prominent Lawyer Dead.

St. Louis, Jan. 23.—Jefferson Davis Storts, a well known attorney and one of the picturesque characters of St. Louis, died at the city hospital of injuries received by falling from a streetcar 10 days since. He was elected a member of the state legislature in 1883. In 1889, while prosecuting attorney of Shannon county, Missouri, he shot and seriously wounded Dr. J. L. Peters, at Eminence. In 1893 he shot and killed Stephen Hurd, at West Plains, Missouri. At both trials he was acquitted.

TEXAS LEGISLATURE.

Convened Today in Extraordinary Session at Austin.

THE TAX MEASURE.

It Is the Opinion That Unless Speedy Works Begins at the Very Start It Will Not Get Through in the Limited Time.

Austin, Jan. 23.—When the special session of the Twenty-sixth legislature was called to order at noon today nearly all of the members of both house and senate were in their places. Incoming trains for two days has brought in scores of lawmakers and hotel lobbies and street corners are thronged with visitors all more or less interested in matters which it is understood will be called to the attention of the legislature by the governor in his message.

The call issued by the governor is for a session of 30 days, which is the limit of a special session of the legislature fixed by law, but the opinion is freely expressed that the tax bill cannot be disposed of and enacted into law in that time. The governor can reconvene the legislature in another extra session, but this will not be done unless there is a



JOSEPH D. SAYERS.

probability of the speedy passage of the tax bill soon after such a call.

In order to expedite the work and push forward the legislation as much as possible, it is suggested that the tax bill be subdivided, its different branches segregated and referred to other committees. As there will be few other topics for the legislature to consider, the adoption of this plan is favorably discussed by many members who are desirous of getting through with the work within the limits of the 30-day session.

There will be strong opposition to the passage of the tax bill in the present form and a flood of amendments and substitutes will be urged before the committee or committees, to which the measure will be referred.

Representatives of railroads, express, telegraph, telephone and insurance companies are here to watch the opening of the special session and hear the governor's message and oppose unjust taxation, if any such is attempted.

Railway labor organizations are well represented here and will urge the passage of a bill against the "double-header" system in vogue on certain Texas roads.

Only a few minor offices are to be filled before the legislature will be in working order.

Flood Sufferers' Petition.

Austin, Jan. 24.—The property owners of a number of counties in the region which was overflowed by the great Brazos valley flood last summer have signed petitions to be presented to the legislature at the coming session, asking for the relief from all state taxation for a period of years until they can recoup the heavy losses sustained by the deluge. It is stated in these petitions that many farmers who were formerly prosperous have been reduced to penury by the flood, and are not able to pay the present rate of taxation on their lands. The petitions will probably be granted by the legislature.

Kentucky Killing.

Eminence, Jan. 23.—A fight occurred near Franklin in which a peacemaker who attempted to part the participants was mortally wounded. The details, as yet meager, are that James Elgood, while intoxicated, passed a residence where a lady was sick whistling and making a great noise. Orrin Smith, who was sitting up with the patient, came out and asked him to keep quiet. Elgood is said to have started after Smith with a knife. Richard Heaton, a neighbor, in endeavoring to part the men, was stabbed in the groin by Elgood and died before medical aid could reach him. Elgood was struck on the head with a stone by Smith, and it is said he cannot live. Smith escaped uninjured.

Penitentiary Site Changed.

Jackson, Miss., Jan. 23.—The senate passed the bill removing the penitentiary from Jackson and locating the prison buildings on the convict farms. It is the general belief that the legislature will locate the new \$1,000,000 state house on the penitentiary site, which is in the heart of the residence district.

Sympathetic Resolution Defeated.

Des Moines, Jan. 23.—A resolution expressing sympathy for the Boers was defeated by the Iowa house of representatives by a vote of 57 to 23.

THE BEST RESOLUTION

To make for 1900, is to resolve to manage your expenses so that at the end of the year you will have a balance to your credit greater than the year before, and at the same time not deny your family all the little luxuries which are now regarded as necessities. Buy your Groceries right—there's the secret of economic and comfortable living, and we honestly believe you will never regret placing your business with us.

We are at all times headquarters for products of the farm, and a telephone order to us will bring the desired articles if they are to be had. We do an enormous out-of-town business, and are always in close touch with the producers. Respectfully,

JNO. M.
LAWRENCE
& CO

TELEPHONE 78.

Kernole's Stable!

Equipped for the Holidays with new rigs, new horses, and everything first-class in the livery line. We have six new horses and six brand new buggies, besides our former equipment of carriage, surreys, buggies and driving horses equal to any in Bryan. We answer orders promptly at any hour day or night, and give the best service for theatres, balls, etc. Special attention given to harness and buggy washing at 25 cents each. Respectfully,

J. O. Kernole.

11-23

NEW

GOODS!

Sun Flower and Swift Premium Hams and Breakfast Bacon and Lard.

Try our Richelieu Canned Goods—equal to any on the market.

Albatross Flour has no equal.

Catsup, Sauces and Pickles of all kinds in bottle and kegs.

Home made Ribbon Cane Molasses—THE PURE ARTICLE.

Remember we carry a stock second to none.
Your patronage will be appreciated.

DANSBY & DANSBY,

TELEPHONE 114.

Why not save the expense
of ordering your magazine
by 'phoning Tyler Haswell,
The News Dealer, your
order.

Try Ladies Home Journal this year,
only \$1.00.

H. & T. C. Time Card, Bryan

Northbound No 1.....12:21 p.m.
Southbound No 2.....4:03 p.m.
Northbound No 3.....1:16 a.m.
Southbound No 4.....3:04 a.m.

H. & T. C. Time Table, Hearne

WEST BOUND.
No. 1 leaves.....1:05 a.m.
No. 3 leaves.....9:05 a.m.

EAST BOUND.

No. 2 leaves.....3:53 a.m.
No. 4 leaves.....4:39 p.m.

BETWEEN HEARNE AND SAN ANTONIO.

No. 9, leaves Hearne.....3:10 p.m.
No. 10, arrives at Hearne.....11:55 a.m.

H. & T. C. Time Table Hearne

NORTH BOUND.
No. 1 arrives.....12:50 p.m.
No. 3 arrives.....2:45 a.m.

LOCAL NEWS.

Dr. F. M. Law went to Belton yesterday.

Miss Daisy Lee is visiting in the city.

James Dobrovolsky returned from Austin yesterday.

Mrs. Hanneman returned from Hearne yesterday.

Drink Mount Vernon Pure Rye at the Exposition saloon. 160f

Mr. and Mrs. Watt Stewart were in the city yesterday.

Buren's 12-year-old Scotch rye at the Exposition Saloon. 26tf

Monte Carlo Rye is the finest. Try it at Taylor & Cox. 50

Misses McDougald returned from Brenham yesterday.

Mrs. A. S. Blumenthal returned to Navasota yesterday.

Smoke Metropolitan cigars sold at Exposition Saloon. dtf.

The merchants are already receiving and opening up new goods.

Tim Murphy in "The Carpettagger," will appear here February 21.

Fresh Kraut in 3 pound cans and in bulk at Kernole's grocery store. 45

C. W. Johnson and Henry Prinzel were here from Kurten yesterday.

Judge J. W. Doremus and H. G. Rhodes went to Hearne yesterday.

"Brown's in Town," January 31, will be the next attraction at the opera house.

Dr. George R. Tabor was called to Millican yesterday to see a sick child of Dr. Lewis.

Col. Harrison of North Grimes county is here visiting his son, Mayor R. H. Harrison.

Mrs. B. F. Love of Franklin, returned to College yesterday after visiting Mrs. W. S. Stuart.

Eugene Lowrie, Don Rollo and Bob Smith spent Sunday in Bryan.—Navasota Examiner.

Frank Dallard, colored, plead guilty to simple assault yesterday and was fined \$5.00 and costs.

D. B. Hatch, representing Scarff & O'Connor of Dallas and Houston, was here yesterday.

Will Moore, colored, has been brought back here from Houston by Sheriff Nunn to work out a fine and costs.

D. D. McCorquodale has purchased the Gooch livery stable and will continue to serve the public in first-class style.

We will place on sale the coming week a nobby line of Men's and boy's hats. Call and see them. Burt Norwood. 45

The roads and streams having again become passable Bryan is once more thronged with people from adjoining counties.

Mr. Mack Robinson of Madisonville, father of Knolly Robinson of this city, was here yesterday and gave The Eagle a call. He is en route to Oklahoma.

Put in some of your spare time in the between-seasons period figuring on a cotton mill, or better still, get out and hustle up the enterprise.

There were fifty or sixty wagons here yesterday from Madison county, and many from Grimes, which indicates Bryan will have no dull season.

June 30, 1898, after deducting \$30,293, 749.16 for every expense of administration, amounted to \$10,808,837.98—that the number of miles valued by the commission was \$984.53, exclusive of yard tracks and sidings—and that the rate per centum of net earnings upon the roads so valued was for that year 2.88 per cent on the total amount of stock and bonds; 7.48 per cent on the commission valuation of physical properties; and 14.44 per cent on their value as assessed for taxation.

In the report of the railroad commission we find the total taxation for 1898—including counties cities and towns—upon every character of property, in this state, owned and used for railway purposes by the companies, to be \$930,202.28.

The corporations paying this tax held and operated 9239.57 miles of first or main track—other tracks not being listed. From the tax stated should be deducted that due on one hundred miles of railroad in the Indian Territory, and belonging to the Gulf, Colorado & Santa Fe Railway company, and 348.98 miles in Louisiana and belonging to the Texas & Pacific Railway company, as no part of the tax upon these particular properties has ever been paid to the state or to any of its subdivisions. This extra territorial tax and mileage, however, is embraced in the two amounts first given, respectively.

The International & Great Northern railway—496.30 miles—is not included, being non-taxable. With this explanation it may be said as unquestionably true, that the entire cost of taxation—state, county and municipal—upon every character of property in this state belonging to the railways and by them used for railway purposes did not, in 1898, average the rate of one hundred dollars for every mile of first or main track—the total tax for the support of the state government and the public schools being \$34.97 per mile as shown by the comptroller's report for that year.

During the same period Maine collected through taxation \$179,952.83 on 1,748.95 miles of railway, or \$102.08 per mile; Massachusetts on 4,336.51 total miles of first, second, third and fourth tracks, exclusive of local taxes, \$1,393,286.33, or \$321.29 per mile; Connecticut on 1008.25 miles \$910,137.50, or \$902.69 per mile; New Hampshire on 1,142 miles, exclusive of local taxes, \$135,619.40, or \$118.75 per mile; Ohio on 13,033.65 total miles of first, second, third and fourth tracks, yard tracks and sidings, \$2,614,137.05, or \$200.56 per mile; Illinois on 10,646.30 miles \$4,759,448.21, or \$447.05 per mile; Indiana on 6,292.96 miles of main track, 304 miles of second track and 2,086.87 miles of sidetrack, making a total mileage of 8,683.83 miles, an assessment of \$153,693.506, or \$176.98 per mile—the average tax rate being \$1.50 on each one hundred dollars; and New Jersey, under an assessment on 2,273, 526 miles of first track, \$27.91 miles of second track, 196,358 miles of third and fourth tracks, and 1,450,299 miles of sidings—aggregating 4,748.104 miles—\$1,512,685.45, or \$318.58 per mile for state and local purposes.

Here only the main or first track is listed; there all kinds of tracks are valued and counted in the mileage.

To illustrate the great inequality of assessment by the railway commission the railway commission for 1898 submits the following observations:

"The Houston & Texas Central is one of the best paying roads in Texas, and the aggregate value thereof, as made by the commission, is \$9,588,903. 28, while the San Antonio & Aransas Pass railway is comparatively a poor paying property, and the commission valued it at \$8,677,698.37, and yet the San Antonio & Aransas Pass road is assessed at \$5,291,146.00, while the Houston & Texas Central road is assessed at only \$4,977,580.00, or \$313, 566.00 less than the San Antonio & Aransas Pass railway. The disparity of values is still greater when we see that the income from operation of the San Antonio & Aransas Pass railway for the past year was \$512,712.97, net, while that of the Houston & Texas Central railroad was \$1,018,329.04, net, being nearly double that of the San Antonio & Aransas Pass railway.

"Last year the Galveston, Houston & Henderson Railroad company had earnings sufficient to pay all operating expenses and taxes and interest on \$40,000.00 of bonds to the mile of its road, and to put \$29,282.30 in permanent improvements, and to still have a surplus left out of the year's earnings of \$33,091.33. While the gross earnings of the Southern Kansas railway of Texas were insufficient by \$46, 154.22 to defray even its operating expenses, and yet it is assessed for taxes at \$126.24 per mile more than the splendid property of the Galveston, Houston & Henderson railroad.

"The Texas Central railroad runs from Ross to Albany, and last year it paid a dividend of three per cent on its preferred stock, interest on bonds and operating expenses, out of its net earnings for the year, and had \$24, 882.21 left. The Tyler Southeastern railway, valued by the commission at \$3,024.01 less than the Texas Central railway, is, owing to its unfavorable location, almost worthless, and is assessed at \$1,550.28 per mile more than the Texas Central railroad is assessed.

"These references are sufficient to call attention to the great inequalities of the taxation under the present system, or rather want of system."

Fully as objectionable have been the renditions by the railway companies for the year ending August 31, 1899. The summary of table number 87 of the comptroller's report, which is well worthy a most careful and thorough examination, discloses that the average assessed value of the Galveston, Houston & Henderson railway—the carrier of the entire traffic between Houston and Galveston of two great railway systems, besides a fair proportion of the local freight—was but \$6,997 re. mile. This is undoubtedly one of the best revenue producing railroads in the state, and yet we find it listed at \$90 per mile less than the San Antonio & Aransas Pass railway, \$3,177 per mile less than the Houston, East & West Texas, and \$6,764 per mile less than the Texas & New Orleans. It is hardly probable that the Galveston, Houston & Henderson railway, with its present and future advantages, could be purchased at its owners at a less cash price than ten times beyond its assessed value. In the same table we find that the Houston, East & West

was assessed in Harris at \$7,817, in Nacogdoches at \$13,317, and in Shelby county at \$12,817 per mile. The New York, Texas & Mexican railway was rendered in Fort Bend at \$7451, but in the adjoining county of Jackson at \$11,097 per mile; the Pecos & Northern Texas at \$3270 in Castro, and \$6270 per mile in Parmer county; the Missouri, Kansas & Texas at \$7752 in Bastrop, \$8000 in Johnson, \$10,478 in Travis, and \$11,732 per mile in Hill county; the Houston & Texas Central was listed in Harris at \$12,625, and in Travis county at \$16,555 per mile, though the rolling stock, which is included in the assessments, is valued at \$28,106 more in the former than in the latter; and the Gulf, Colorado & Santa Fe at \$9864 in Bell, \$11,940 in Lampasas, and \$7060 per mile in Runnels county. When it is remembered that, in the matter of state taxation under the present constitution, each citizen and each county is directly and peculiarly interested in the assessment by every other citizen and in every other county, the facts recited cannot be well ignored.

What a recompense is thus made to the people of this state, whose munificent liberality to such enterprises has not been equaled by that of any of the American commonwealths!

Out of her domain she has donated to railway companies 34,179,056 acres of land, all of which has been surveyed and returned to the general land office for patent. More than that, she has not only given to one company—the International & Great Northern—12,800 acres for every mile constructed, but she has also exempted from taxation—state, county and municipal—for a period of twenty-five years, the land so given and the capital stock, rights, franchise and road of the company.

The railway land grants of this state not only exceed in area the land acreage of any one of twenty-two states of the Union, among them being included New York, Pennsylvania and Ohio, but also the combined land acreage of Maine, Massachusetts, New Hampshire, Rhode Island and Vermont. It also exceeds one-fifth of the entire land acreage of our own state. Many of the lands so granted were quite valuable, especially those located in the pine timber region. A complete schedule of the grants is hereto appended, to which the attention of the legislature is invited.

In the analysis of the statement as to receipts it would be well to carefully note the items of revenue realized from corporations, other than railways. When doing so, it should not be forgotten that the stock of national banks was then and now is a subject of taxation—the number of them in operation on December 15, 1897, in Texas, being two hundred and two, with paid-up capital stock of \$18,811,520, with \$4,744,492.69 as a surplus fund, and \$2,611,729.87 as undivided profits, less expense, and two hundred and two on February 18, 1898, with paid-up stock of 18,642,040, with a surplus fund of \$4,788,537.24 and \$1, 739,971.93 as undivided profits, less expenses. Besides railway and banking corporations there were on January 1, 1898, fifteen hundred and eighty-eight other associations—not including those that were purely educational, religious and benevolent in character—chartered under our own laws and doing business in this state, with an authorized capital stock amounting to \$176,995,456, much of which could have been sold at par and was yielding handsome dividends.

In addition there were on that day six hundred and sixty foreign corporations of like character empowered to do and doing business in the state with an authorized capital stock of \$1,176,356, 527.50. They, of course, were profitably conducted, or they would have been withdrawn from the state.

How are these valuable properties represented on the tax rolls of 1898?

In view of the fact that the individual deposits in the national banks alone in the state amounted to \$38,426,749.55 on December 15, 1897, and \$39,892,073.50 on February 18, 1898, and \$42,887,928.63 on December 1, 1898, without considering those in private institutions of like character, it can not be reasonably supposed that there was in the entire state on January 1, 1898, all told, only \$14, 125,734—being an actual decrease of \$138,960 from that rendered in 1890. If other evidence were wanting to completely overthrow the presumption that the rendition of money in 1898 was correct, an appeal might be confidently taken to the daily press during that year in whose columns were to be found many advertisements by loan agencies such as this: "A large amount of money on hand to take up and extend payment of purchase money notes on farming lands at the lowest rates of interest prevailing," to say nothing of numberless published offers from individuals to lend, upon safe security, limited amounts of money ranging from one thousand to fifty thousand dollars. Were more required to be said upon this particular subject, allusion might be made to the tax rolls of two of the richest and most prosperous and populous counties in the state—in one of which not one dollar, beyond that owned by banks, bankers, brokers and stock jobbers, was listed for taxation, and in the other but three hundred dollars.

As to the assessment of merchandise in 1898 to the extent of \$31,666,930, being an increase only of \$2,344,537 over that of 1890, nothing further needs be said than that during that year the insurance in this state upon such character of property covered more than \$78,000,000.

I beg to invite the most serious attention of the legislature to the following table, which shows the revenue accruing to the state through the ad valorem tax of thirty-eight cents on the one hundred dollars for general and school purposes, according to assessed valuation, for the year ending Aug. 31, 1898:

Land	\$1,501,497.47
Town and city lots	706,562.94
Live stock	339,468.29
Carriages, wagons and other vehicles	28,836.45
Goods and merchandise	120,334.23
Material and manufactured articles, manufacturers' tools and implements, engines and boilers	49,792.83
Money on hand	53,677.77
Credits	50,611.90
Bonds and stocks other	

than United States bonds	4,022.36
Shares of capital stock companies	9,490.21
Property of corporations other than above	2,508.25
Miscellaneous property	101,618.53
Railroads (average per mile \$26.46)	239,720.87
Rolling stock of railroads (average per mile \$3.33)	30,201.60
Street railroads	2,809.40
Telegraph lines	4,771.79
Steam, sailing and other vessels	1,628.17

Total\$3,247,553.41
Deducting \$415,607.82 as erroneous and delinquent assessments, there remained as revenue for the support of the state government and the public schools through an ad valorem taxation of thirty-eight cents on the one hundred dollars, the sum of \$2,831, 945.59, of which more than three-fourths was paid by real estate.

For the further support of the state government and the public schools \$174,397.47 was paid through the comptroller's and treasury departments—that is to say by
Insurance companies\$100,613.61
Telephone companies 2,485.75
Palace car companies 3,862.25
Express companies 11,833.31
Railroad passenger tax (average per mile \$5.18)

47,004.27
Telegraph companies 7,695.67
Commercial agencies 850.00
Stage coaches 52.51
One hundred and eleven thousand, three hundred and two dollars and sixty-six cents was paid for a similar purpose through the state department as follows:

from the occupation tax upon liquor and beer dealers the revenue derived was \$646,150, from that on merchants, \$152,083.25, and from that on all others, \$143,467.83. From the railways was procured the sum total of \$316,926.84, or \$34.97 for every mile of main track. It cannot be observed that of the revenue accruing to the treasury through the sources named and aggregating \$4,059,346.80, that paid by real estate alone amounted to \$2,208,060.61, or to more than one-half, and that paid by real estate and dealers in liquors and beer combined to \$2,854,210.61, or to nearly three-fourths of the entire amount. The gravity of the question becomes more serious when it is considered that for the support of the county and municipal governments the burden on land is made much weightier than for state purposes—the average tax rate thereon, state and county, being ninety-seven cents on the one hundred dollars. In cities and towns the average rate for municipal purposes is eighty-five cents, making the total average on city and town lots \$1.82 on the hundred dollars, or nearly two per cent. of their value. Let him who can successfully defend the present system of taxation.

Prior to the late civil war, the public revenue was principally derived from a general property of ad valorem tax, supplemented by a very moderate tax on occupations. The system was therefore simple. Corporations were then but few in number, and were almost exclusively of a semi-public character. Our people were generally employed in agriculture, and the administration of government was inexpensive.

Our present Constitution prepared the way for the easy charter of corporations, and the legislature has responded by allowing them for almost every conceivable purpose. There were on January 9, 1900, doing business in this state, not including railway companies, banks and associations of a purely educational, religious and benevolent character, 2,095 organizations chartered under our own laws, and with an authorized capital stock amounting to \$151, 740,340—being 507 more than were on January 1, 1898. Their number is constantly increasing.

In addition, there were also then 387 foreign corporations, of similar character, permitted to do and now doing business in this state, with an authorized capital stock of \$628,523,027.50.

The ad valorem tax rate for state purposes in 1860—the year next before the commencement of the civil war—was twelve and one-half cents on the one hundred dollars upon an assessment of \$294,315,659. The present ad valorem rate is thirty-eight cents on the one hundred dollars, on an assessment in 1898, of \$854,619,365. The amount of revenue from occupation taxes, in 1860, is not ascertainable.

The population in 1860, excluding slaves, was 420,891. It is estimated to be at present more than three millions. One of the accepted maxims in political economics is that as the wealth and population of a state increases the rate of taxation and public expenditure per capita should correspondingly decrease. This rule, however, cannot and will not obtain where every character of property is not required to bear its just share of the public burdens, and where a careful economy is not practiced in the disbursement of the general funds.

It is, in my judgment, to the want of a proper system of taxation that the present ad valorem rate is due. For more than thirty years we have been depending, almost altogether, upon the method observed prior to the civil war, without conforming to the changed conditions.

The records of the courts, civil and criminal, show that the far greater portion of their time is consumed in the adjudication of cases in which rights as to personal property and wrongs against it are alone involved. It is but seldom, now-a-days, that title to or trespass upon real estate becomes a matter of litigation, or that a criminal action, with which it is directly or indirectly connected, is instituted. And so as to expenditures in the different branches of the executive department.

Notwithstanding these facts, personal and corporate property, it must be admitted, has altogether failed to yield to the demand for a just and equitable system of taxation. It has, not only here but elsewhere, successfully evaded every effort to enforce its equitable contribution to the support of the government. As to this there can be no division of sentiment. The tax rolls of

other states, as well as of our own, are conclusive evidence that this character of holding contributes to the public service in but very small proportion to its value, and that the disproportion is rapidly increasing, year by year. Real estate, however, cannot and does not escape the tax gatherer, and of this there can be no denial.

Recognizing the existence of this evil, and with the sincere purpose, I doubt not, to correct it, the present legislature created the tax commission, and imposed upon it certain duties. So far as within its power, the commission has endeavored to meet the responsibility with which it was charged, and as directed in the act I herewith transmit the bill prepared with a comprehensive report thereon.

Accepting the act of the legislature as the honest expression of an earnest desire by every one voting for it for a thorough and impartial reformation of the present system of taxation upon the lines plainly and emphatically indicated in the law, the commission undertook the work and was continually engaged thereon for five months. That each senator and representative might, before reaching Austin, be fully advised as to the contents, a copy of the bill and report was mailed him, in registered package, more than thirty days since. At the same time every newspaper and every other publication in the state was also provided with a copy. Further distribution has been made to the end that the people might thoroughly understand the measure when it should be considered by the legislature.

The law, in pursuance of which it has been framed, is drastic and comprehensive and prescribes the rules to be observed by the commission in clear and unmistakable terms. It is the unanimous expression of the will of law making power and the commission has faithfully responded as best it could to the requirements imposed. For myself, I do not hesitate to say that, were it not for certain constitutional restrictions as to the method of assessing and collecting taxes, a much better bill could have been prepared—one that would have most probably been more satisfactory to the legislature and to the people. As an amendment to the constitution cannot be submitted at the present session, it will be unnecessary to refer more particularly to those restrictions.

As was expected, opposition to the bill has been manifested by certain interests—by those whose properties have not heretofore borne anything like their just share of taxation.

The tax on moneys on hand, and on notes and other credits—secured and unsecured—and on railways has been reduced in the bill submitted from the present rate—38 cents—to 25 cents on the \$100, except that a tax of 1 per cent is imposed upon the gross receipts of railway traffic. The real though undeclared ground of complaint by these interests is, that more effective means are recommended, by which to secure the better rendition of such properties at a fair valuation than exist in the present method of taxation. In this the commission but obeyed the mandate of the legislature that the bill reported should "provide for and enforce the prompt, effective and complete collection of all taxes imposed."

As to the remaining items, they cannot be justly considered as experimental. They are sanctioned by the experience and legislation of such states as Indiana, Ohio, Pennsylvania, Massachusetts, Connecticut, New Jersey and New York. It has been charged that the purpose of the bill "was to shift the burden of taxation from the masses of the people to the shoulders of the corporations." Not so. The object, and the sole object of the commission, was to make effective the provision of the constitution which declares that "all property in this state shall be taxed in proportion to its value," and that "all laws exempting from taxation other than the property mentioned, shall be void."

In reply to the assertion frequently made that the policy of the measure is inimical to capital, it is sufficient to say that an examination of the tax laws of New York, Indiana, Ohio, Massachusetts, Pennsylvania, New Jersey and other of the older states of the Union will demonstrate, beyond all question, that legislation in those states has been far more rigid and exacting than as contemplated in the proposed bill. The challenge is unhesitatingly given.

In Massachusetts wherever the owner or corporation may be, if the corporation is chartered within the state, the commonwealth collects the tax on the shares; if the owner is within the state the taxes are collected there. New Jersey imposes for state uses the same tax contemplated by the bill submitted—2 per cent upon the gross receipts of all telegraph, telephone, cable and express companies.

If the measure submitted be enacted into law it will have the effect to reduce the present ad valorem rate from 38 cents on the \$100 to 25 cents. And, further, it is believed, that if properly executed the rate can, within two years after the law shall have become effective, be again reduced to 20 cents, which will be amply sufficient for general and public school purposes.

I give to the bill an earnest endorsement as the best that can probably be framed under the constitution of the state.

If the legislature will boldly and unswervingly stand upon the principle that "whatever property is worth for the purpose of income and sale it is also worth for the purpose of taxation," and if it will faithfully observe the requirement of the constitution that "all property in this state shall be taxed in proportion to its value," its action will not fail to receive the hearty commendation of every just minded and right thinking citizen.

Never before had any legislature a more pressing duty to perform—never before in the history of legislation was there a greater necessity for uncompromising fidelity to the people.

JOSEPH D. SAYERS,
Governor.

Accompanying the governor's message is the report of Land Commissioner Roger. The land commissioner gives the total number of acres granted to each railroad company by the state of Texas, and which have been surveyed and returned to the general land office for patent. The total number of acres surveyed foots up 35,768,718.

No Reward Without Labor....

We labor for no greater reward than the confidence of our customers. We make no exceptions when we say we have one of the purest, freshest and cheapest stocks of drugs and medicines in Central Texas. We thank our friends and patrons for the liberal patronage we have received in the past, and hope to add new names to the list during 1900.

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BRYAN, TEXAS.

Texas Bakery and... BOARDING house

Fresh Bread, Rolls, Cakes, Etc., baked daily. Prompt delivery to any part of the city on short notice. Orders for dinners, barbecues or picnics promptly supplied. The best meal in the city for 25c.

Otto Boehme.

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For Corn, Oats, Hay, Meal, Hulls, Bran, or anything in the feed store line. We are pleasing those who have tried us and want to add other names to our list. Give us a trial order, if not already a customer. We are now offering fine Seed Corn and Sorghum Seed. Yours to please,

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Short and Quick Line Between North and South Texas.

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Carries FREE RECLINING CHAIR CARS and makes the Fastest Time Between

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GALVESTON, HOUSTON & ST. LOUIS, Via Denison
HOUSTON and DENVER, Via Ft. Worth and Ft. W. & D. C. Ry.
HOUSTON and WACO, Via Bremond
HOUSTON and AUSTIN, Via Hempstead
AUSTIN and CHICAGO, Via Waco and Dallas

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